Attorney Docket No. 042933/272747

DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, mailing address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled

TRANSCODER AND ASSOCIATED SYSTEM, METHOD AND COMPUTER PROGRAM PRODUCT FOR LOW-COMPLEXITY REDUCED RESOLUTION TRANSCODING.

the specification of which is attached hereto
OR
was filed on as United States Application No. or PCT International Application Number
and was amended on (if applicable).
I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

I hereby claim foreign priority benefits under 35 U.S.C. 119(a)-(d) or (f), or 365(b) of any foreign application(s) for patent, inventor's or plant breeder's rights certificate(s), or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent, inventor's or plant breeder's rights certificate(s), or any PCT International application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application Number(s) Country		Foreign Filing Date (MM/DD/YYYY)	Priority Not Claimed	Certified Copy Attached?	
	Country			Yes	No

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

POWER OF ATTORNEY: As a named inventor, I hereby appoint the practitioners associated with Nokia Corporation and with the Customer Number provided below to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, and direct that all correspondence be addressed to that Customer Number:

Customer Number 00826, and

Ian L. Cartier - Reg. No. 38,406
Wayne DeMello - Reg. No. 48,601
Frederico Fraccaroli - Reg. No. 50,011
Milan Patel - Reg. No. 41,242
Brian T. Rivers - Reg. No. 41,270
Steven Shaw - Reg. No. 39,368
Thomas R. Weber - Reg. No. 41,547

Direct telephone calls to:

Andrew T. Spence

Registration No. 45,699

Tel Charlotte Office (704) 444-1000 Fax Charlotte Office (704) 444-1111

Full name of (first/sole) inve	ntor: Juha Sārkijārvi
Inventor's A. A.	pijani Date: 6.2.2004
Signature: What > 0	Pujor Date: 6.2.2004
Residence:	Tampere, Finland
Citizenship:	Finland
Mailing Address:	Teekkarinkatu 15 C 42, 33720 Tampere, Finland

Full name of second inventor: Ville Lappalainen
Inventor's
Signature: White Gyd Date: 6.2.2004

Residence: Tampere, Finland

Citizenship: Finland

Mailing Address: Neilikkakuja 3 D 10, 33710 Tampere, Finland

Full name of third inventor:

Inventor's
Signature:
Date: 6.2,2004
Residence:
Tampere, Finland
Citizenship:
Finland

Mailing Address: Jäkäläkatu 30, 33820 Tampere, Finland

CLT01/4628391v1